

EXHIBIT B

begl. Abschrift

بوروغز پیشگاه گیلانی (ش. پروانه ۸۵) (۱۵۰)

مت禄م رسمی زبان آلمانی، دادگستری ج. ا. ایران

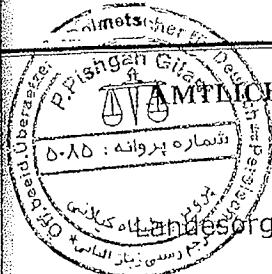
تهران، خ. انقلاب، بین فرودگاه و خ. استاد نجاتاللهی، #۵۷ (تلفن: ۰۲۱-۰۰۷۶)

دارالترجمه فردوسی (شماره ۱۵۶)

P. Pishgah-Gilan, offz. Übersetzer/Dolmetscher für Deutsch-Persisch
Liz. Nr. 5085

شماره ۷۸۷۲۲۲ سر

شماره دفتر مت禄م

جزوی اسلامی ایران
قوه قضائیه - اداره کل فنی**AMTLICH BEGLAUBIGTE ÜBERSETZUNG AUS DEM PERSISCHEN**

Islamische Republik

Justizbehörde

Landesorganisation für Registrierung von Urkunde und Immobilien

Notariat nr. 145 zu Teheran

Dokumentenart: Vollmacht

Lfd. Nr.: 059898, Serie T/81-12

Diese Urkunde ist am 22.02.04 beim Notariat Nr. 145 zu Teheran auf Seite 152 der Notarsrolle Band 294 unter Nr. 119560 registriert worden.

Vollmachtsgeber: 1- Herr **Majid MAJDPOUR**, Sohn von Jafar, Inhaber des in Tabriz ausgestellten Personalausweises Nr. 6, geboren im Jahr 1954, 2- Herr **Naser MAJDPOUR**, Sohn von Jafar, Inhaber des in Tabriz ausgestellten Personalausweises Nr. 948, geboren im Jahre 1957, 3-Herr **Sina MAJDPOUR**, Sohn von Tofiq, Inhaber des in Tabriz ausgestellten Personalausweises Nr. 2278, geboren im Jahre 1978, alle wohnhaft in Teheran, Kheradmand Shomali Strasse Nr. 135

Vollmachtsnehmer: Herr **Tofiq MAJDPOUR**, Sohn von Jafar, Inhaber des in Tabriz ausgestellten Personalausweises Nr. 270, geboren im Jahr 1950, wohnhaft in Teheran unter der oben angegebenen Anschrift.

Vollmachtsgegenstands: Vorstellig werden bei Ämtern, Anstalten, Behörden und zuständigen Stellen in Deutschland zur Erhöhung des Gesellschaftskapitals und sonstigen Beschlussauffassungen im Bezug der Firma MOS OVERSEAS SHIPPING Vermittlung GmbH, registriert unter Nr. 60389 in Hamburg, und überhaupt Beschlussfassung über die seitens der Vollmachtgeber in jeder Hinsicht, Unterschreibung der Papier, Unterlagen, Protokolle und sonstigen Dokumenten und Abwicklung aller betreffenden gesetzlichen Formalitäten, so dass in keiner Phase und in keinem Fall die Anwesenheit der Vollmachtsgeber in Deutschland notwendig wird.

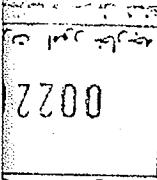
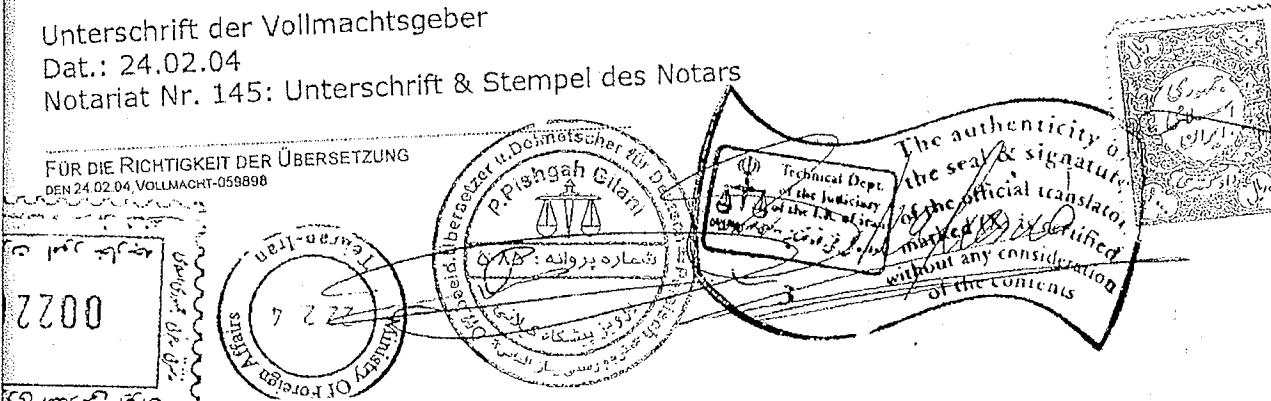
Vollmachtsbereich: Bei der Durchführung aller Formalitäten und Maßnahmen Abwicklung des Vollmachtsgegenstands ist der o.g. Vollmachtnehmer uneingeschränkt bevollmächtigt und alle seine Unterschriften und Maßnahmen sind diesbezüglich wie die Unterschriften und Maßnahmen der Vollmachtsgeber gültig und wirksam.

Diese Urkunde ist auf Vordrucken Nr. 059899 und 059898 der Serie D/ 82 erstellt und beurkundet worden.

Unterschrift der Vollmachtsgeber

Dat.: 24.02.04

Notariat Nr. 145: Unterschrift & Stempel des Notars

FÜR DIE RICHTIGKEIT DER ÜBERSETZUNG
DEN 24.02.04, VOLLMACHT-059898

Certified copy

*[Stamp of certified translator
from Persian to German]*

OFFICIALLY CERTIFIED TRANSLATION FROM PERSIAN

Islamic Republic
Judicial Authorities

Regional organization for the registration of documents and property

Notary's office no. 145, Tehran

Nature of document: Power of Attorney

Ref. no.: 059898, Series T/81-12

This document was registered at Notary's office no. 145, Tehran on 02.22.04, on page 152 of the Notary's roll, volume 294, under no. 119560.

Principal: 1 - Mr. Majid MAJDPOUR, son of Jafar, holder of identity document no. 6, issued in Tabriz, born in 1954, 2- Mr. Naser MAJDPOUR, son of Jafar, holder of identity document no. 948, issued in Tabriz, born in 1957, 3 - Mr. Sina MAJDPOUR, son of Tofigh, holder of identity document no. 2278, issued in Tabriz, born in 1978, all residing in Tehran, Kheradmand Shomali Street no. 135

Agent: Mr. Tofigh MAJDPOUR, son of Jafar, holder of identity document no. 270 issued in Tabriz, born in 1950, residing in Tehran at the aforesaid address.

Subject matter of the Power of Attorney: to make representations to administrative bodies, institutions and official authorities in Germany to increase the company's capital and other decisions relating to the company MOS OVERSEAS SHIPPING Vermittlung GmbH, registered under no. 60389 in Hamburg, and decisions generally regarding the signing of papers, documentation, reports and other documents by the Principal in every respect and the handling of all the relevant legal formalities, such that the presence of the Principal in Germany is not required at any stage and in any event.

Scope of the Power of Attorney: when carrying out all formalities and measures [...] handling the subject matter of the Power of Attorney, the above Agent shall have full authorization and all his signatures and measures in this respect shall be valid and effective in the same way as the signatures and measures of the Principal.

This document has been drawn up and certified on forms nos. 059899 and 059898 from Series D/ 82.

Signature of Principal

Date: 02.24.04

Notary's office no. 145: Signature and stamp of the Notary

FOR THE ACCURACY OF THE TRANSLATION

[Various stamps and signatures]

PARVIZ PISHGAH GILANI (License Number 5085)
Official German Translator to the Courts of the Islamic Republic of Iran
705, Between Ferdousi Square & Ostaz Nejatollah Road, Enghelab Street, Tehran
FERDOUSI TRANSLATION HOUSE (License Number 166)

* * * * *

Number 787222
Register of Translators Number:

* * * * *

Islamic Republic of Iran

JUDICIARY AUTHORITY - MAIN TECHNICAL DEPARTMENT

* * * * *

The Farsi text in the center of the two circular stamps reads: License Number 5085

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[Revenue stamp of the Islamic Republic of Iran]

* * * * *

Farsi text around 0022 stamp reads: Islamic Republic of Iran - Ministry of Foreign Affairs

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Certificate of Accuracy

TRANSLATION

From: German Into English

**STATE OF NEW YORK
COUNTY OF NEW YORK**

} s.s.:

On this day personally appeared before me
who, after being duly sworn, deposes and states:

That I, Charles Sitch, Authorized Officer of **LAWYERS' AND MERCHANTS'
TRANSLATION BUREAU** declare

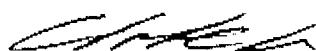
That to the best of my knowledge and belief, the attached document, prepared by one
of its translators competent in the art and conversant with the German and English languages,
is a true and correct translation into the English language of the accompanying document.

**SUBSCRIBED AND SWORN TO BEFORE ME
THIS**

APR 15 2008



Susan Tapley
Notary Public, State of New York
No. 01TA4999804
Qualified in Queens County
Certificates filed in New York County
and Kings County
Commission expires July 27, 2010



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Certificate of Accuracy

TRANSLATION

From Farsi into English

**STATE OF NEW YORK
COUNTY OF NEW YORK**

} s.s.

On this day personally appeared before me
who, after being duly sworn, deposes and states:

That Elisabeth A. Lucas is a translator of the Farsi and English languages by profession and as such connected with the **LAWYERS' & MERCHANTS' TRANSLATION BUREAU;**

That Elisabeth A. Lucas is thoroughly conversant with these languages;

That Elisabeth A. Lucas has carefully made the attached translation from the original document written in the Farsi language; and

That the attached translation is a true and correct English version of such original, to the best of Elisabeth A. Lucas's knowledge and belief.

**SUBSCRIBED AND SWORN TO BEFORE ME
THIS**

APR 15 2008

[Signature]

Susan Tapley
Susan Tapley
Notary Public, State of New York
No. 01TA4999804
Qualified in Queens County
Certificate filed in New York County
and Kings County
Commission Expires July 27, 2010